

Exhibit B

UNITED STATES BANKRUPTCY COURT		DISTRICT OF <u>NEVADA</u>		PROOF OF CLAIM
Name of Debtor <u>USA COMMERCIAL MORTGAGE CO.</u>		Case Number <u>06-10725</u>		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.				
Name of Creditor (The person or other entity to whom the debtor owes money or property): <u>STANLEY & FLORENCE ALEXANDER, IND & AS TRUSTEES</u>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.		THIS SPACE IS FOR COURT USE ONLY
Name and address where notices should be sent: <u>ROBERT C. LEPOME 10120 S. EASTERN #200 HENDERSON, NV 89052</u> Telephone number: <u>(702) 492-1271</u>				
Last four digits of account or other number by which creditor identifies debtor: <u>2403</u>		Check here. <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim, dated: _____		
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other <u>NEGLIGENCE & FRAUD</u>		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: <u>JAN 1, 2005 TO APRIL 12, 2006</u>		3. If court judgment, date obtained:		
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations. Unsecured Nonpriority Claim \$ <u>400,000</u>				
<input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.				
Unsecured Priority Claim <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).				
Secured Claim <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____				
<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.				
5. Total Amount of Claim at Time Case Filed: <u>AS OF NOV 6, 2006</u>		<u>\$ 400,000</u> (unsecured) (secured) (priority) (Total) <u>400,000</u>		THIS SPACE IS FOR COURT USE ONLY
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.				
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 8. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.				
Date <u>12-4-06</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>ROBERT C. LEPOME, ESQ. BAR #1980</u>			

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C.

FILED DEC 04 2006

USA CMC



1072501408

UNITED STATES BANKRUPTCY COURT		DISTRICT OF <u>NEVADA</u>	PROOF OF CLAIM
Name of Debtor <u>USA COMMERCIAL MORTGAGE CO.</u>		Case Number <u>06-10725</u>	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request for payment of an administrative expense" may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property) <u>JAMES CIELEN, a married man</u>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and address where notices should be sent <u>ROBERT C. LEPOME 10120 S. EASTERN # 200 HENDERSON, NV 89052 Telephone number (702) 492-1271</u>		THIS FORM IS FOR COURT USE ONLY	
Last four digits of account or other number by which creditor identifies debtor <u>5822</u>		Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim, dated: _____	
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <u>NEGLIGENCE & FRAUD</u>		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)	
2. Date debt was incurred <u>JAN 1, 2005 TO APRIL 12, 2006</u>		3. If court judgment, date obtained: _____	
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.			
Unsecured Nonpriority Claim \$ <u>43,750</u> <p><input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority</p>			
Unsecured Priority Claim <input type="checkbox"/> Check this box if you have an unsecured claim all or part of which is entitled to priority Amount entitled to priority \$ _____ Specify the priority of the claim <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5)			
5. Total Amount of Claim at Time Case Filed:		<u>\$ 43,750</u> <u>43,750</u> (unsecured) (secured) (priority) (Total)	
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			
6. Credits. The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS FORM IS FOR COURT USE ONLY	
7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.			
8. Date-Stamped Copy To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		<i>FILED DEC 08 2006</i>	
Date <u>12/8/06</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) <u>ROBERT C. LEPOME, ATTY FOR CLAIMANT</u>		

Penalty for presenting fraudulent claim. Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C.

USA CMC



1072501579

RECD APR 26 2007

FORM B10 (Official Form 10) (10/05)

UNITED STATES BANKRUPTCY COURT		DISTRICT OF Nevada	PROOF OF CLAIM		
Name of Debtor USA Commercial Mortgage Company		Case Number 06-10725-LBR			
<p>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</p>					
<p>Name of Creditor (The person or other entity to whom the debtor owes money or property) Donna M Cangelosi, Trustee of the Donna M Cangelosi Family Trust</p>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.			
<p>Name and address where notices should be sent Donna Cangelosi 5860 Lausanne Drive Reno, Nevada 89511 Telephone number (775) 530-7079</p>		THIS SPACE IS FOR COURT USE ONLY			
<p>Last four digits of account or other number by which creditor identifies debtor</p>		<input type="checkbox"/> Check here if this claim replaces <input checked="" type="checkbox"/> amends a previously filed claim dated 12/12/06			
<p>1 Basis for Claim</p> <p><input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input checked="" type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other See Exhibit A</p>		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries and compensation (fill out below) <input type="checkbox"/> Last four digits of your SS # _____ Unpaid compensation for services performed from _____ to _____ (date) (date)			
<p>2 Date debt was incurred March, 2001</p>		<p>3. If court judgment, date obtained</p>			
<p>4 Classification of Claim Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations</p> <p><u>Unsecured Nonpriority Claim \$ 768,560.86</u></p> <p><input checked="" type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority</p>					
<p>Unsecured Priority Claim</p> <p><input type="checkbox"/> Check this box if you have an unsecured claim all or part of which is entitled to priority</p> <p>Amount entitled to priority \$ _____</p> <p>Specify the priority of the claim</p> <p><input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)</p> <p><input type="checkbox"/> Wages, salaries or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier - 11 U.S.C. § 507(a)(4)</p> <p><input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5)</p>		<p>Secured Claim</p> <p><input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff)</p> <p>Brief Description of Collateral</p> <p><input checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____</p> <p>Value of Collateral \$ <u>unknown</u></p> <p>Amount of arrearage and other charges at time case filed included in secured claim if any \$ <u>13,178.21</u></p> <p><input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7)</p> <p><input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8)</p> <p><input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____)</p> <p>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment</p>			
<p>5 Total Amount of Claim at Time Case Filed</p>		\$ 768,560.86	768,560.86	768,560.86	
<p><input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges</p>		(unsecured)	(secured)	(priority)	(Total)
<p>6 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim</p>		THIS SPACE IS FOR COURT USE ONLY			
<p>7 Supporting Documents Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary</p>					
<p>8 Date-Stamped Copy To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim</p>					
<p>Date <u>1/7/07</u></p>		<p>Sign and print the name and title if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)</p> <p><i>Donna M Cangelosi, Trustee</i></p>			
<p>Penalty for presenting fraudulent claim. Fine of up to \$500,000 or imprisonment for up to 5 years or both 18 U.S.C. § 152</p>		<p>FILED JAN 10 2007</p> <p>USA CMC</p> <p>10725017162</p>			